**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. If schools are allocated funds—either in part or in full—through a formula, outline the nature/mechanics of the formula and the elements impacting each school’s allocation. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

The district allocates funds for contractual services, textbooks, supplies and materials on a per pupil cost basis using the enrollment in each school at that time. Allocation for Fine Art Programs are also based on the number of students in each school. Staff for Music and Athletic Programs are assigned based on the number of students in each building.

Elementary school personnel are assigned based on the number of students in each building. Middle and High School personnel are assigned based on the number of students who enroll in each course. As noted in the data there are three elementary schools, one middle and one high school.

 Employee benefits are calculated for each employees and are based on their collective bargaining agreements (cba) as well as the options they select within their respective benefit package..

Expenses for Boces instructional programs such as Occupational and Special Education are based on anticipation placement of each student for the upcoming year. Boces Administrative Cost is based on prior year's expenses plus an adjustment for the upcoming year which is obtained from Boces.

Expenses for Special Act Schools are also based on planned placement of students in the upcoming school year.

Facilities budget is based on actual need identified by head custodians in each building.

All other expenses e.g. co-curricular, Board of Education, Continuing Ed, are based on prior year's expenses with adjustment to accommodate salary increases if applicable.

**If applicable, is there anything unique about certain schools which explain why per pupil spending at these locations may be significantly higher/lower than the district average?**

The Glenwood Landing School houses most of the district's ILC ( Independent Learning Classrooms). The ILC classes are co-taught and so the student to teacher ratios are low. These students also received one to one aide as well as several special education related services.

**If applicable, describe any items which the district feels are anomalous in nature and require additional description beyond the Excel entry.**